

Definitions and Instructions for the Annual Survey of Manufactures, MA-10000

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Definitions and Instructions for the Annual Survey of Manufactures, MA-10000

The Annual Survey of Manufactures consists of general statistics inquiry items, materials consumed, and products manufactured. The purpose of these instructions is to assist you in the completion of the Annual Survey of Manufactures. After reading the instructions, if there are any questions regarding this survey, please

- Visit our website at <https://www.census.gov/programs-surveys/asm/information>, or
- Call 1-844-303-7713 between 8:00 a.m. and 8:00 p.m., Eastern Standard Time, Monday through Friday.

Response to this survey is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number appears in the upper right corner of the instrument.

Burden Statement

We estimate response to this survey will take about a half-hour to 6 hours to complete, with an average of 3.8 hours per response. This time includes (a) reviewing the instructions, (b) searching existing data sources, (c) gathering and developing the data needed, and (d) completing, reviewing, and submitting the completed survey.

Send comments regarding this burden estimate, suggestions for reducing this burden, or any other aspect of this collection of information to:

EWD Survey Comments 0607-0449
U.S. Census Bureau
4600 Silver Hill Road, Room EWD-8K154,
Washington, DC 20233

You may also e-mail comments to EWD.surveys@census.gov. Be sure to use "EWD Survey Comments 0607-0449" as the subject.

Definition of Establishment

- An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. Further clarification is provided in **Section 1: A. Reporting Obligation**.

Report separate data for each establishment.

Definition of Manufacturing Activity

- Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products.
- The assembling of component parts of manufactured products is considered manufacturing, except cases where the activity is appropriately classified in Sector 23, Construction. Further clarification is provided in **Section 1: B. Business Activity**.

General Overview

- Dollar figures should be rounded to thousands of dollars
- Percent figures should be rounded to whole percent values
- The number of production workers and other employees should be unrounded
- Annual number of hours worked by production workers should be rounded in thousands of hours
- Electricity quantity figures should be rounded in thousands of kilowatt-hours

When actual book figures cannot be provided without high cost to your company, reasonable estimates are acceptable.

Where available, an inquiry item shows an establishment's prior year data in the prior year column. The figures may not be prelisted because of changes made by the U.S. Census Bureau as a result of correspondence or a comparison with prior data reported for an establishment. Check these figures and make any necessary corrections. If prior figures are not shown, report these figures as well.

Once you complete your questionnaire, review all figures for consistency, and a copy will be available to download for your records.

In this document, there are special Instructions pertaining to companies with a single location (*SINGLE ESTABLISHMENT ORGANIZATIONS*) or with two or more manufacturing plants (*MULTIPLE-ESTABLISHMENT COMPANIES*). These special instructions will have the appropriate statement; *FOR SINGLE ESTABLISHMENT ORGANIZATIONS ONLY* or *FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY*. You may ignore the special instructions that do not apply to your organization.

Section 1: General Instructions

A. Reporting Obligation

The Annual Survey of Manufactures is conducted under an Act of Congress (Title 13, United States Code) which requires that a report be filed by every manufacturer who receives a notice.

If an establishment that is not in operation receives a survey, submit the survey with a notation of its condition in **Item 3, Operational Status**. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in their proper sections.

If an establishment that is not a manufacturing location received a survey, submit the survey with a notation of its primary business in **Item 22, Detail of Sales, Shipments, Receipts, or Revenue** and **Item 31, Remarks**. The mailing address question, and **Items 1- 16**, should be reported to the best of your ability.

Separate surveys are required for each manufacturing establishment (plant) because data will be published for industries and states. An establishment is a single physical location where manufacturing is performed. If your company operates at different

physical locations, even if they are producing the same line of goods, a separate report must be submitted for each location.

B. Business Activities

Report all activities conducted within the establishment.

Manufacturing activities include:

- Fabricating
- Processing
- Assembling
- Apparel jobbing and contracting**
- Assembling from purchased components
- Commission processing of materials owned by others
- Job casting, stamping, and machining
- Lapidary work
- Machine shops, including those operating on a job-order basis
- Manufacturing and delivering ready-mixed concrete
- Milk pasteurizing and bottling**
- Plating, galvanizing, polishing, etc., of materials owned by others
- Poultry dressing
- Printing books, periodicals, etc.**
- Repair of ships**
- Research and development, engineering and other services directly related to aerospace industries**
- Sawmills
- Seafood, fresh-packaged or frozen**
- Wood preserving

Further instructions for these activities are provided in the **Appendix.

Other business activities include:

- Cafeteria (without seating) and other services unless operated as separate establishments
- Health and safety
- Maintenance of plant and equipment
- Receiving and shipping activities
- Recordkeeping
- Research and laboratories
- Warehousing and storage
- Mining activities and general administrative offices
- Retail stores
- Sales branches and sales offices
- Any other business activity

C. Economic Value

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

One of the important statistical measures of manufacturing activity is “value added by manufacture”, which is derived by the U.S. Census Bureau from the figures reported for value of shipments, cost of materials, and inventories.

In order for statistics on value added and other subjects to be comparable from industry to industry, it is necessary that the operations of each establishment of a multipleestablishment organization be reported as though the establishment was a separate “economic” unit. This means that the value of interplant transfers and the cost of transferred materials within a company should include, (a) direct costs of production, and (b) a reasonable proportion of all other costs (including company overhead) and profits.

The establishment receiving such transfers should report them as materials consumed (or inventories of materials, etc.) at the same value plus the costs of freight and other direct handling charges. See **Item 5, Line A - Total Value of Products Shipped and Other Receipts**; **Item 9, Value of Inventories**; and **Item 16, Line A - Selected Production Related Costs**.

D. Reporting Period

Report data for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If your fiscal year covers at least 10 months of the survey year, you may report by fiscal year on all items except for **Payroll, Item 7**. If you report by fiscal year, indicate the exact dates covered on the **Submission Certification**.

If an establishment began to operate or ceased to operate during the survey year, report only the part of the year that the establishment was in operation. Report any changes in **Item 3, Operational Status**.

If the operator changed during the year, report only for the part of the year that your company operated the establishment. Report in **Item 3, Operational Status** the appropriate information on changes in operator or operational status. Further clarification is provided in **Section 2: Item 3, Operational Status**.

Section 2: Specific Inquiry Item Instructions

➤ Definition of Establishment

The reporting unit for this questionnaire is an establishment. An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed.

➤ **Mailing Address**

FOR SINGLE ESTABLISHMENT ORGANIZATIONS ONLY

Review the mailing address for this establishment. If the information displayed is incorrect, you may update:

- *Attention*
- *Name 1*
- *Store/Plant*
- *Name 2*
- *Number and Street*
- *City, town, village, etc.*
- *State*
- *ZIP Code*

Physical Location

Review the establishment's physical location listed, and select the appropriate response. You will be navigated to the next question based on your response.

*If you selected 'No', you will need to update the establishment's **Physical Location Information**. Enter/Update the physical location of the establishment:*

- *Number and Street*
- *City, town, village, etc.*
- *State*
- *ZIP Code*

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each state. Each establishment has tentatively been coded geographically, based on the address shown. Make any necessary corrections to the physical location information.

➤ **Physical Address**

MULTIPLE-ESTABLISHMENT COMPANIES

Review the establishment's physical location listed, and select the appropriate response. You will be navigated to the next question based on your response.

*If you selected 'No', you will need to update the establishment's **Physical Address Information**. Enter/Update the physical location of the establishment:*

- *Name 1*
- *Store/Plant*
- *Name 2*
- *Number and Street*
- *City, town, village, etc.*
- *State*
- *ZIP Code*

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each state. Each

establishment has tentatively been coded geographically, based on the address shown. Make any necessary corrections to the physical location information.

➤ **Legal Boundary and Municipality**

Select the appropriate response to indicate if this establishment is located inside the legal boundaries of the city, town, village, etc. that is stated in the physical address.

Select the appropriate response to indicate the type of municipality (city, village, or borough, town or township) that the establishment is physically located in.

➤ **Item 1: Employer Identification Number**

If the Employer Identification Number (EIN) listed on the screen is not the latest, answer 'No', click the 'Save and Continue' button, and enter the current EIN number on the next screen.

This information is needed so that the U.S. Census Bureau can avoid sending duplicate surveys for the same location. Our file of new business formations is based on the new EINs issued each year. However, we exclude mailing surveys to new EINs if we identify them as belonging to existing respondents.

➤ **Item 2: Ownership or Control**

FOR SINGLE ESTABLISHMENT ORGANIZATIONS ONLY

Select the suitable answer to indicate if your company is owned or controlled by another domestic company. You will be navigated to the next question based on your response.

- **Ownership or Control:** *Select the suitable answer to indicate if your company is owned or controlled by another domestic company. You will be navigated to the next question based on your response.*
- **Ownership or Control:** *Voting stock validation*
Select the suitable answer to indicate if another domestic company owns more than 50 percent of the voting stock of your company. You will be navigated to the next question based on your response.
- **Ownership or Control:** *Management and policy*
Select the suitable answer to indicate if another domestic company has the power to control the management and policies of your company. You will be navigated to the next question based on your response.
- **Ownership or Control:** *Percent of Voting Stock Held*
Select the suitable answer to indicate the percentage of voting stock held by the owning or controlling company.
- **Ownership or Control:** *Company Information*
Enter the name, home office address, and EIN of the owning or controlling company.

Note: Do not list as a controlling company, the company for which you operate a franchise.

➤ **Item 2, Line F: Number of Establishments**

SINGLE ESTABLISHMENT ORGANIZATIONS ONLY, as classified by the U.S. Census Bureau

List the number of establishments operated under the Employer Identification Number (EIN) shown. You will be navigated to the next question based on your response.

Number of Establishments – Establishment Information

For each new establishment being added:

- *Enter the location information including the Name, Secondary Name, Store/Plant, Physical location (Number and Street; City, town, village, etc.; State; ZIP code).*
- *Enter a description for the kind of business at this location*
- *Enter the number of employees for the pay period including March 12th, annual payroll, first quarter payroll, and annual sales, shipments, receipts, or revenue for the location for the survey year.*

Note: *For employees that worked at more than one location, report the employment and payroll data for employees at the ONE location where they spent most of their working time.*

➤ **Item 3: Operational Status**

Complete this item fully. Accurate completion of this item will avoid unnecessary correspondence and reduce the possibility of receiving more than one survey for the manufacturing activity at this location.

Select the response that best describes this establishment's operational status at the end of the survey year. You will be navigated to the next questions based on your response.

- If the establishment ceased operation or was sold or leased to another operator
 - Enter the date
- If the establishment was sold or leased to another operator
 - Enter the name, address, and EIN of this establishment's new owner or operator

Note: Special Reporting Instructions for **Establishments with Ownership Changes**

If the establishment had an ownership change during the survey year, report all data items for the portion of the year that the establishment was under your ownership; with the exception of **Item 13, Capital Expenditures**:

- For the owner who sold the establishment - Report any new or used capital expenditures that occurred in the current year prior to the sale.
- For the buyer - Report only the capital expenditures that occurred after the original purchase of the entire plant.

The establishment may have been purchased individually or as part of a parent company, which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in **Item 3, Operational Status**.

➤ **Item 4: Months in Operation**

Report how many months during the survey year this establishment was in operation.

➤ **Data Consolidation Instructions**

FOR SINGLE ESTABLISHMENT ORGANIZATIONS ONLY, as classified by the U.S. Census Bureau

If you have only one survey location in the instrument, but you own multiple establishments under the same EIN, you will need to consolidate your data. For all locations under that EIN, report consolidated values (sum the total of each location and combine) for the following items:

- **Item 5, Sales, Shipments, Receipts, or Revenue**
- **Item 7, Employment, Payroll, and Fringe Benefits**
 - Total Employment and Payroll: **Item 7, Line A**
 - Production Worker Employment and Payroll: **Item 7, Line B**
 - Non-Production Employment and Payroll: **Item 7, Line C**
- **Item 22, Detail of Sales, Shipments, Receipts, or Revenue**

Other Item Questions should be reported individually for just this location.

For Item 2, Line F, Number of Establishments, you will need to report the number of establishments operated under the EIN. Please provide information for each establishment individually.

- Name, Store/Plant, Address, Kind of Business
- Number of Employees; Annual Payroll; First Quarter Payroll; Sales, Shipments, Receipts, or Revenue

Note: *If you have multiple establishments and have multiple surveys in the instrument, please report for each location on the appropriate survey.*

➤ **Item 5: Sales, Shipments, Receipts, or Revenue**

For the purpose of this survey, sales, shipments, receipts, or revenue refers to the dollar amount received for your business activities.

Item 5, Line A – Total Value of Products Shipped and Other Receipts

Report the total value of products shipped, including interplant transfers, exports, and other receipts, and excluding freight charges and taxes. For select industries in the manufacturing sector, report the value of production or value of work done. In addition, this value should be comparable to the total reported for the prior survey year. If the two figures are not comparable, please explain in **Item 31, Remarks**.

The value in **Item 5, Line A** should be the same as the value reported in **Item 22, Detail of Sales, Shipments, Receipts, or Revenue**.

Include:

- All products physically shipped from this establishments during the survey year
- Products donated and physically shipped from this establishment during 2021
- Shipments to other domestic plants of your company for further assembly, fabrication, or manufacture

Exclude:

- Freight charges
- Excise taxes

Item 5, Line B – E-Shipments

Based on the total receipts reported in **Item 5, Line A**, report the percent of goods that were ordered or whose movement was controlled or coordinated over electronic networks. Percent figure should be rounded to a whole percent value.

E-shipments are online orders accepted for manufactured products from customers. These include shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication. The price and terms of sale for these shipments are negotiated over an online system. Payment may or may not be made online.

Online systems include:

- Electronic Data Interchange (EDI)
- E-mail
- Internet
- Extranet
- Other online systems

Item 5, Line C – Unfulfilled Orders (Order Backlog)

Indicate if this establishment has any unfilled orders (order backlog) as of December 31 by selecting "Yes" or "No".

Include:

- All orders which have not been shipped as of December 31.
- Orders that have not yet passed through the sales account - future orders or booking for delivery.
- Commitments to deliver under long-standing agreements or other formal or informal agreements.
- Net value of contract modifications, additions, and adjustments including price changes, when the parties concerned are in substantial agreement.
- Orders that are supported by binding legal documents such as signed contracts or letter contracts.
- Orders for long term contracts that are funded. If funded on a flow basis, report only the phase that is funded (Cancellations by deducting the value of existing orders).

Exclude:

- Data for manufacturing done abroad.
- Contract options or extensions to existing contracts which have not been exercised by the customer.

Special Instructions for companies with Long-Term products:

- For fixed price contracts, unfulfilled orders should reflect the full value of the contract less actual shipments.
- For cost plus contracts, such as shipbuilding, unfulfilled orders should reflect the full contract value less the accumulated value for work done for which progress payments have been received.
- For defense contracts, unfulfilled orders should include only those orders which have been authorized or funded.

Item 5, Line D – Value of Unfulfilled Orders (Order Backlog)

Report the value of all orders that have not been shipped as of December 31.

Include:

- All orders which have not been shipped as of December 31.

➤ **Item 7: Employment, Payroll, and Fringe Benefits**

Employment:

General guidelines that apply to all numbers of production and non-production employees reported in **Item 7**.

Include:

- Full- and part-time employees working at this establishment whose payroll was reported on the Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return, and filed under the Employer Identification Number (EIN)
- All persons on paid sick leave, paid holidays, and paid vacation during the year at this establishment

Exclude:

- Full- and part-time leased employees whose payroll was filed under employee leasing company's EIN
 - Report values on **Item 16, Line C1 – Temporary Staff and Leased Employees**
- Temporary staffing obtained from a staffing service
 - Report values on **Item 16, Line C1 – Temporary Staff and Leased Employees**
- Purchased professional and technical services
 - Report values on **Item 16, Line C9 – Purchased Professional and Technical Services**
- Subcontractors and their employees

- Report values on **Item 16, Line A3 – Work Contracted to Others**
- Fisherman or agricultural crews from the following types of food processing establishments
 - Sugar mills, which are part of sugar plantations
 - Fruit or vegetable canning or freezing plants with farms associated with their operations
 - Fish canning, freezing, or packaging plants with fishing operations associated with the plant
- Members of the Armed Forces and pensioners carried on your active rolls

Item 7, Line A1 – Total Number of Employees

Report the total number of employees at this establishment for the pay period including March 12 of the survey year.

Item 7, Line A2 – Total Annual Payroll

Report the annual payroll at this establishment, before deductions. This value should be the same value included on Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return.

Include:

- Employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.
- In gross earnings: commissions, dismissal pay, paid bonuses, employee contributions to pension plans such as 401(k), vacation and sick leave pay, and the cash equivalent of compensation paid in kind.
- Spread on stock options that are taxable to employees as wages
- Salaries of officers of this establishment, if a corporation
- Paid leave:
 - Holiday
 - Personal
 - Funeral
 - Jury duty
 - Military
 - Family
- Nonproduction bonuses***
 - Cash profit-sharing
 - Employee recognition
 - End-of-year
 - Holiday
 - Payment in lieu of benefits
 - Referral
 - Other

***Report only to the extent that these are included in the employees' taxable pay. Costs associated with these programs that are not taxable to the employee, should be reported in **Item 7, Line E**

Exclude:

- Payroll for temporary staff and leased employees. Report this figure in **Item 16, Line C1 – Temporary Staff and Leased Employees**
- Employer's cost for fringe benefits. Report this value in **Item 7, Line E**
- Payments to fisherman, agricultural crews, members of the Armed Forces, and pensioners carried on your active payroll
- Payments to proprietors or partners, if this is an unincorporated concern

Item 7, Line A3 – Total First Quarter Payroll

Report the first quarter payroll (January – March) of the survey year. The same inclusions and exclusions apply to the first quarter payroll as apply to the annual payroll reported in **Item 7, Line A2**.

Item 7, Line B1 – Production Worker Employment

Report the number of production workers at the establishment who worked or received pay for the quarter pay period.

Line B1 a – Quarter 1 of the survey year, which includes March 12

Line B1 b – Quarter 2 of the survey year, which includes June 12

Line B1 c – Quarter 3 of the survey year, which includes September 12

Line B1 d – Quarter 4 of the survey year, which includes December 12

Include production workers (direct labor including first-line supervisors) engaged in:

- fabricating
- processing
- assembling
- inspecting
- receiving
- packing
- warehousing
- shipping (but not delivering)
- maintenance
- repair
- janitorial services
- guard services
- product development
- auxiliary production for plant's own use (e.g., power plant)
- recordkeeping
- delivering ready-mixed concrete
- other closely associated services

Exclude:

- Proprietors and partners, if an unincorporated concern
- Truck drivers delivering goods

Item 7, Line B2a – Production Worker Annual Payroll

Report the annual payroll for production workers at this establishment, before deductions. This amount should be the portion of the total annual payroll reported in **Item 7, Line A2** paid to the quarterly number of production workers reported in **Item 7, Line B1 a-d**.

Item 7, Line B2b – Production Worker First Quarter Payroll

Report quarterly payroll for production workers at this establishment, before deductions, who worked or received pay for the first quarter (January – March). The amount should be based on the quarterly number of production workers reported in **Item 7, Line B1a**.

Item 7, Line C1 – Non-Production Employment

Report the number of non-production employees at this establishment who worked or received pay for the pay period including the 12th of March of the survey year.

Include:

- Officers at this establishment, if a corporation
- Supervision above line-supervisor level
- Sales employees, including a driver salesperson
- Sales delivery, include truck drivers and helpers
- Advertising, clerical, credit, collection, purchasing, finance, legal, executive, and technical employees
- Employees installing and servicing this establishments products

Exclude:

- Proprietors and partners, if an unincorporated concern
- Temporary staffing obtained from a staffing service
 - Report values on **Item 16, Line C1 – Temporary Staff and Leased Employees**

Item 7, Line C2 – Non-Production Employee Annual Payroll

Report the annual payroll for non-production workers at this establishment, before deductions. This amount should be the portion of the total annual payroll reported in **Item 7, Line A2** paid to the non-production workers at this establishment.

Item 7, Line C3 – Non-Production Employee First Quarter Payroll

Report the payroll of non-production employees at this establishment for the first quarter (January – March) of the survey year. This amount should be based on the non-production employee annual payroll reported in **Item 7, Line C2** and the quarterly number of non-production employees reported in **Item 7, Line C1**.

Item 7, Line D – Hours Worked

Report the annual number of hours, rounded to thousands of hours, worked by the production workers (direct labor including first-line supervisors) at this establishment. This is the annual number of hours worked by the employees reported in **Item 7, Line B**.

Include:

- All hours worked or paid
- If an employee works during their time off, report actual hours worked
- Overtime hours
 - Report actual hours worked and not as straight-time equivalent hours

Exclude:

- Hours paid for
 - Vacations
 - Holidays
 - Sick Leave

Item 7, Line E – Employer-Paid Annual Cost for Fringe Benefits

Report the employer's annual cost at this establishment for legally required programs and programs not required by law.

Include:

- Premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs)
- Spread on stock options that are taxable to employees at this establishment as wages

Exclude:

- Employee contributions
- Disbursements from trusts or funds to satisfy health insurance claims

Item 7, Line E1 – Health Insurance

Report the employer's annual cost for health insurance, including insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans.

Item 7, Line E2 – Retirement Plans

Report the employer's annual cost for retirement plans.

Line E2 a – Defined Benefit Pension Plans (Qualified and Non-Qualified) Plans that specify the benefit to be paid to employees upon retirement, generally either a specific amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee's compensation and years of service and are not allocated to specific accounts maintained for employees.

Line E2 b – Defined Contribution Plans

Plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account's activity.

Examples:

- Profit sharing plans
- Money purchases (e.g., 401k, 403b)

- Stock bonus plans (e.g., ESOPs)

Item 7, Line E3 – Payroll Taxes, Employer Paid Insurance Premiums (Excluding Health), and Other Employer Paid Benefits

Include:

- Legally-required fringe benefits, including:
 - Social Security
 - Workers' compensation insurance
 - State disability insurance programs
 - Long- and short-term disability
 - Unemployment tax
 - Medicare
- Life insurance benefits
- Quality of life benefits, including:
 - Childcare assistance
 - Adoption assistance
 - Subsidized commuting
 - Long-term care insurance
 - Flexible workplace
 - Employer-provided home PC
- Employer contribution to pretax benefit accounts****, including:
 - Health savings account
 - Section 125 "cafeteria" benefits:
 - Flexible benefits
 - Dependent care reimbursements accounts
 - Health care reimbursements accounts
 - Cash or deferred arrangements without employer contributions

**** Employer contributions to these plans for benefits not taxable to the employees should be reported in the plan categories associated with the benefit type. Cash or benefits taxable to the employees should be reported in **Item 7, Line E**.
- Education assistance
- Stock options
- Other benefits not specified above (e.g., job-related travel accident insurance, wellness programs, fitness centers, employee assistance programs, etc.)

Exclude:

- Disbursements from trusts or funds to satisfy health insurance claims

Item 7, Line E4 – Total Employer-Paid Annual Cost for Fringe Benefits

Add the values reported in **Item 7, Line E1, Line E2a, E2b, and Line E3**.

Note: FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY for **Item 7, Line E**

*If any of the items here are maintained in your records only at the company level, allocate their costs to the manufacturing establishment. You may distribute the total based on the ratio of the payroll of each manufacturing establishment to the total company payroll, unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in **Item 31: Remarks**.*

➤ **Item 9: Value of Inventories**

Report inventories owned by this establishment at cost or market as of December 31 of the survey year, using generally accepted accounting practices but before any valuation method adjustments; and report all inventories owned by this establishment regardless of where the inventories are held.

Item 9, Line A – Finished Goods

Report the value of finished output that is still owned by the establishment.

Exclude:

- Value of finished output that you sold, this should be reported in **Item 5, Line A - Total Value of Products Shipped and Other Receipts**

Item 9, Line B – Work-in-Process

Report the value of goods that have been substantially transformed in the manufacturing process, but are not yet the final output of the establishment.

Item 9, Line C – Materials, Supplies, Fuels, etc.

Report the value of goods that are raw inputs to the manufacturing process and will be substantially altered to produce this establishment's output.

Exclude:

- Value of materials used in the manufacturing process for this survey year, this should be reported in **Item 16, A1 – Cost of Materials, Parts, Containers, Packaging, etc. Used**

Total Value of Inventories

Add the values reported in **Item 9, Line A, Line B, and Line C**.

Note: FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY for **Item 9**

Assign to each establishment those inventories that the establishment is responsible for as if it owned them. For example, include those inventories that are held elsewhere, such as at a warehouse operated by your company or in a public warehouse.

The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they are actually stored. Inventories should not be duplicated on establishment surveys.

➤ **Item 10: Inventories by Valuation Method**

Report under which inventory accounting method the establishment uses to manage the financial aspect of its inventories. You may use more than one kind of valuation method; you will need to report for all methods used.

Item 10, Line A – Non-LIFO (Last-In, First-Out) Valuation Methods

Of the total value of inventories reported in **Item 9, Value of Inventories**, report the value of inventories subject to the non-LIFO (Last-In, First-Out) valuation methods.

Item 10, Line A1 – First-In, First-Out (FIFO)

FIFO (First-In, First-Out) is defined as the first inventory item in will be the first used or sold, in terms of the dollar value of the item. The physical item is not necessarily the first item used or sold, it is the cost associated with that first inventory item that is being expensed first.

Item 10, Line A2 – Average Cost

Average cost is defined as expensing the inventory items at the average cost of the goods over the year. You would add all like inventory items together and divide by the number of items to get the average cost for one of the items. That value would be used to determine the average cost of that inventory at the end of the year.

Item 10, Line A3 – Standard Cost

Standard Cost is defined as expensing the inventory items at a set price determined by the establishment.

Item 10, Line A4 – Other non-LIFO (Last-In, First-Out) valuation method(s)

Report the value of any other non-LIFO valuation method(s) and describe it in the provided text box.

Total Value of Non-LIFO (Last-In, First-Out) Valuation Methods

Add the values reported in **Item 10, Line A1, Line A2, Line A3, and Line A4.**

Item 10, Line B – LIFO (Last-In, First-Out) Valuation Method

Of the total value of inventories reported in **Item 9, Value of Inventories**, report the gross value of inventories subject to the LIFO valuation method; use the value of the inventories before calculations to determine LIFO value.

LIFO is defined as the last inventory item in will be the first used or sold, in terms of the dollar value of the item. The physical item is not necessarily the last item used or sold, it is the cost associated with that last inventory item that is being expensed first.

To use LIFO valuation method, you will need to have filed IRS Form 970, Application to Use LIFO Inventory Method.

Total Value of Non-LIFO and LIFO Valuation Methods

Add the values reported in **Item 10, Line A1, Line A2, Line A3, Line A4, and Line B.**

Item 10, Line C – LIFO (Last-In, First-Out) Reserve

If you calculate the LIFO carrying value of inventories by specific goods LIFO (unit LIFO), please estimate the current cost of inventories for determining the LIFO reserve.

LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value); use the value of the inventories before calculations to determine LIFO reserve. If the value of reserve is negative, use “-”.

➤ Item 13: Capital Expenditures

Report all expenses during the year for buildings and other structures, machinery, and equipment that are chargeable to the fixed asset account, and for which depreciation or amortization reserves are maintained.

Include:

- Capital expenditures that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year.
 - Add the cost of additions completed during the year to the construction in progress at the beginning of the year to compute capital expenditures for long-term projects in progress
- Capital improvements or new additions in progress
- Capital expenditures during the year for new construction whether constructed on contract or by your own workforce
- The value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company
- The value of any machinery or equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries

Exclude:

- Tools that are expensed, should be reported in **Item 16, Line A1 - Cost of Materials, Parts, Containers, Packaging, etc. Used**

Reminder Note: Special Reporting Instructions for Establishments with Ownership Changes

The establishment may have been purchased individually or as part of a parent company, which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in **Item 3, Operational Status.**

If you are answering the survey for only part of the year due to ownership changes, report as follows:

- For the owner who sold the establishment - Report any new or used capital expenditures that occurred in the current year prior to the sale.
- For the buyer - Report only the capital expenditures that occurred after the original purchase of the entire plant.

Item 13, Line A – Capital Expenditures for Buildings and Other Structures (New and Used)

Include:

- Elevators, blast furnaces, brick kilns, fractionating towers, shipways and similar structures, as well as the usual factory office and warehouse type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionating towers
- Capitalized site improvements, such as roads, docks, tracks, parking lots, fences, and utilities

Exclude:

- The value of land on which the structures stand

Item 13, Line B – Capital Expenditures for Machinery and Equipment (New and Used)

Item 13, Line B1 – Automobiles, Trucks, etc., for Highway Use

Include:

- Transportation equipment (automobiles, trucks, etc.)
- Purchases of vehicles which are purchased for your company for highway use
- Vehicles acquired under a lease-purchase agreement
- Replacement as well as additions to new capacity

Exclude:

- Vehicles leased or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by state laws or regulations from operating on public highways.
 - Leased vehicles are reported in **Item 14, Line B - Rental or Lease of Machinery and Equipment**

Item 13, Line B2 – Computers and Peripheral Data Processing Equipment

Include:

- All purchases of computers and related equipment
- Replacement as well as additions to new capacity

Item 13, Line B3 – All Other Expenditures for Machinery and Equipment

Include:

- All production machinery (motors, lathes, punch presses, etc.)
- Furniture and fixtures for offices, cafeterias, dressing rooms; and warehouse equipment
- Replacement as well as additions to new capacity

Total Capital Expenditures for Buildings, Other Structures, Machinery and Equipment (New and Used)

Add the values reported in **Item 13, Line A, Line B1, Line B2, and Line B3.**

Note: Establishments Involved with Assets Leasing Arrangements

If any building or equipment has been acquired in the survey year under a capital lease, please report the cost (at the total market value of the acquired building or equipment) as a capital expenditure in **Item 13, Capital Expenditures**. Do not report the periodic payments made to the lessor.

If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Report these periodic payments in **Item 14, Rental Payments**.

➤ **Item 14: Rental Payments**

Report rental payments made during the year to other companies for use of fixed assets such as buildings, structures, and equipment.

Include:

- Operating leases

Exclude:

- Capital leases (leases with a contract to own at the end of the lease)
 - Report capital lease payments made during the survey year in **Item 13, Capital Expenditures**.

Item 14, Line A – Rental or Lease of Buildings and Other Structures

Include:

- Rental payments for buildings and structures
- Job-site trailers
- Land on which the buildings and other structures stand

Item 14, Line B – Rental or Lease of Machinery and Equipment

Include:

- Production, loading, and transportation machinery and equipment
- Construction equipment
- Tools

- Office equipment
- Furniture
- Vehicles
- Rentals for transportation equipment, whether for use within the plant site such as trucks, tractors, power lifts, railroad engines, cars, etc., or used for transporting materials or products into or out of the plant
- Rentals for transportation equipment, whether used for freight or by executive and sales personnel of the plant

Exclude:

- Computer time-sharing charges for machinery and equipment rentals from computer service companies where the computer is not on site at the establishment.

Total of Rental or Lease Payments

Add the values reported in **Item 14, Line A** and **Line B**.

Note: Establishments Involved with Assets Leasing Arrangements

If any building or equipment has been acquired in the survey year under a capital lease, please report the cost (at the total market value of the acquired building or equipment) as a capital expenditure in **Item 13, Capital Expenditures**. Do not report the periodic payments made to the lessor.

If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Report these periodic payments in **Item 14, Rental Payments**.

Note: FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY for Item 14

*Exclude rental payments made by the establishment to the parent company or another subsidiary of the parent for use of buildings and equipment owned by the parent company or its subsidiary. Any capital expenditures made to acquire them should be included in **Item 13, Capital Expenditures**.*

If the parent or subsidiary rents property for use by this establishment and the parent or the subsidiary pays the rent, report the rents as if the establishment paid them. If the establishment uses buildings or equipment leased from other companies, but the rental payments are not made directly from the establishment's account, but are handled centrally at a company or division level, report the share of the rental overhead charge to the establishment or estimate the share of the rental charges appropriate to the operations of the establishment.

➤ **Item 16: Selected Expenses**

Item 16, Line A1 – Cost of Materials, Parts, Containers, Packaging, etc. Used

Report the production-related costs of materials, parts, containers, packaging, etc. used. Costs are delivered cost, which are defined as the amount paid or payable after

discounts and including freight and other direct charges incurred by the establishment in acquiring the materials.

The delivered cost figures should cover all raw materials, containers, scrap, supplies, etc., if (a) put into production, (b) used as operating supplies, or (c) used in repair and maintenance. If the establishment produces items subsequently consumed in further production, report cost of original materials consumed only.

Examples of Materials:

- Lumber
- Cement
- Plywood
- Clay
- Paper
- Glass
- Resins
- Steel Sheet
- Sulfuric Acid
- Steel scrap
- Alcohols
- Copper rods
- Rubber
- Iron castings
- Coking coal
- Metal Stampings
- Crude Petroleum
- Wire

Examples of Parts:

- Pumps
- Gears
- Wheels
- Motors
- Bearings
- Hardware
- Engines
- Compressors

Examples of Containers:

- Pails
- Boxes and bags
- Drums and barrels
- Crates
- Tubes

Examples of Supplies:

- Bolts, screws, and nuts
- Cleaning supplies
- Drills, tools, dies, jigs, and fixtures which are charged to current accounts
- Stationery and office supplies
- Welding rods, electrodes, and acetylene

- First aid safety supplies
- Lubricating oils
- Dunnage water

Include:

- Value of the specific materials used to produce products reported in **Item 5, Line A - Total Value of Products Shipped and Other Receipts**
- Only physical goods used or put into production
- Total cost of the materials actually consumed or put in production during the year
- Value of materials purchased by this establishment for other companies (contractors)
- Purchases from other companies
- Transfers from other establishments of your own company. See definition of **Economic Value** in **Section 1 C**
- Withdrawals from inventories

Exclude:

- Amounts paid to other establishments for contract work and associated freight charges for shipping the materials to the contract producer and the finished products to you. Report these in **Item 16, Line A3**
- Value of materials purchased but not used in the survey year, should be reported in **Item 9, Line C – Materials, Supplies, Fuels, etc.**
- Non-production-related expenses that were paid to other companies (contractors), should be reported in **Item 16, Line C**

Note: FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY for **Item 16, A1**

*For materials transferred from other establishments of your company, include their full economic value in **Item 16, Line A1**. See definition of **Economic Value** in **Section 1 C**.*

Include:

- *Cost of production*
- *Cost of delivery*
- *A carefully prepared estimate of the expected amount payable for each kind of produce put into production during a survey year for cooperatives which have not yet made a final settlement with the growers*

Exclude:

- *Services used or overhead charges such as*
 - *Advertising and marketing, should be reported in **Item 16, Line C8***
 - *Telephone, should be reported in **Item 16, Line C4***
 - *Insurance, should be reported in **Item 16, Line C11***
- *Services of engineering, management, development and research, and other professional consultants (unless charges for such services are included in the prices paid for materials), should be reported in **Item 16, Line C9***
- *Overhead items such as depreciation charges against plant and equipment should be reported in **Item 16, Line C11***
- *Rent and rental allowances, should be reported in **Item 14, Rental Payments***
- *Interest payments, royalties, and patent fees should be reported in **Item 16, Line C11***

- *Materials, supplies, machinery, and equipment chargeable to fixed asset accounts and used in the construction of new structures or additions to your plant, or new machinery and equipment, should be reported in **Item 13, Capital Expenditures***
- *Cost of products purchased and resold without further manufacturing processing or assembly, including repackaged products, whether or not included with your own products, should be reported in **Item 16, Line A2***

Item 16, Line A2 – Cost of Products Bought and Sold without Further Processing

Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment.

Total sales value of all products resold is to be included in **Item 5, Line A - Total Value of Products Shipped and Other Receipts** and **Item 22, Detail of Sales, Shipments, Receipts, or Revenue** under Wholesaling Services product codes.

Item 16, Line A3 – Cost of Work Done for You by Others on Your Materials

Report the total payments made during the year, including freight out and in, for work done for you by others on your materials (work contracted to others). Report in **Item 16, Line A1** the cost of production-related materials and supplies purchased by your establishment for the other establishment (contractors).

Item 16, Line A4 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Include:

- Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity
- Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam
- Fuels to power on site trucks, fork lifts, and other motor vehicles associated with the establishment

Exclude:

- Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities
- Cost of fuels when consumed as raw materials, should be reported in **Item 16, Line A1**

Item 16, Line A5 – Cost of Purchased Electricity

Include:

- The total amount payable or paid for electric energy purchased during the year from other companies or received from other establishments of your company

Exclude:

- The value of electricity generated and used at this establishment
- Costs of utilities, if included in a lease or rental payment, should be reported in **Item 14, Line A – Rental or Lease of Buildings and Other Structures**

Total Production-Related Costs

Add the values reported in **Item 16, Line A1, Line A2, Line A3, Line A4, and Line A5.**

Item 16, Line B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatt-hours.

Item 16, Line B1 – Purchased Electricity

Report the quantity of electricity for which cost is reported in **Item 16, Line A5.**

Item 16, Line B2 – Generated Electricity

Report the total quantity of electric energy generated in this plant (gross less generating station use) during the year, including such energy sold or transferred.

Include data relating to the activity of the power stations in other sections of this report. For example, include the cost of fuels used to generate electricity in **Item 16, Line A4.** Also include the number of employees assigned to the power station, their wages and hours in **Item 7, Employment, Payroll, and Fringe Benefits.**

Item 16, Line B3 – Electricity Sold or Transferred to Other Establishments

Enter the quantity of electric energy, also included in **Item 16, Line B1** and/or **B2**, sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. Include the corresponding revenue value of electricity sold or transferred in **Item 5, Sales, Shipments, Receipts, Revenue** and in **Item 22, Detail of Sales, Shipments, Receipts, Revenue.**

Item 16, Line C – Other Operating Expenses

Report expenses normally considered as non-production related costs purchased from other companies, and paid by this establishment.

Item 16, Line C1 – Temporary Staff and Leased Employees

Report all charges for payroll, benefits, and services for temporary and leased employees, including from Professional Employer Organizations and staffing agencies for personnel.

Item 16, Line C2 – Expensed Computer Hardware and Related Equipment

Report all costs for purchased computer hardware and supplies that are expensed.

Include:

- Copiers
- Fax machines
- Telephones
- Shop and lab equipment
- CPUs

- Monitors
- Laptops
- Tablets

Exclude:

- Packaged software, should be reported in **Item 16, Line C3**
- Leased and rented equipment, should be reported in **Item 14, Line B – Rental or Lease of Machinery and Equipment**
- Capitalized computer hardware expenses, should be reported in **Item 13, Line B2 - Computers and Peripheral Data Processing Equipment**

Item 16, Line C3 – Expensed Computer Software

Report all costs for software, including purchases of prepackaged, custom-coded, or vendor-customized software, that are expensed.

Include:

- Software developed or customized by others
- Web-design services and purchases
- Licensing agreements
- Upgrades of software
- Maintenance fees related to software upgrades and alternations

Exclude:

- Costs associated with computer software developed within your own company
- Capitalized computer software cost

Item 16, Line C4 – Purchased Communication Services

Report the total cost of purchased communication services.

Include:

- Telephone, cellular, and fax services
- Computer-related communications (e.g., Internet, connectivity, online)
- Other wired and wireless communication services
- Credit card transaction fees

Item 16, Line C5 – Purchased Data Processing and Other Purchased Computer Services

Include:

- Computer facilities management services
- Computer input preparation
- Data storage
- Computer time rental
- Optical scanning services
- Other computer-related advice and services, including training

Exclude:

- Services provided by other establishments of this company (such as a separate central data processing unit)
- Expensed integrated systems, should be reported in **Item 16, C4**

- Repair and maintenance of computer equipment, should be reported in **Item 16, C6**
- Payroll processing, should be reported in **Item 16, C9**
- Credit card transaction fees, should be reported in **Item 16, C4**
- Expenses for telecommunication services (e.g., Internet, connectivity, telephone), should be reported in **Item 16, C4**

Item 16, Line C6 – Repair and Maintenance Services for Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

Include:

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

Exclude:

- Extensive repairs or reconstruction that is capitalized, should be reported in **Item 13, Capital Expenditures**
- Costs of materials, parts, and supplies directly incurred by this establishment using its own work force to perform repairs and maintenance
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Item 16, Line C7 – Water, Sewer, Refuse Removal, and Other Non-Electric Utility Payments

Report payments made for all water, sewer, refuse removal, and other non-electric utilities.

Include:

- Cost of hazardous waste removal or treatment

Exclude:

- Electric utility payments, should be reported in **Item 16, Line A5**
- Costs of utilities and refuse removal services, if included in a lease or rental payment, should be reported in **Item 14, Line A – Rental or Lease of Buildings and Other Structures**
- Machinery or equipment, should be reported in **Item 13, Capital Expenditures**
- Costs of salaries paid to employees of this establishment whose work involves refuse removal and/or hazardous waste removal or treatment, should be reported in **Item 7, Line B2 – Annual Payroll for Production Workers**

Item 16, Line C8 – Advertising and Promotional Services

Report the payments for advertising and promotional services.

Include:

- Cost of advertising services purchased from other companies, including payments for printing, media coverage, and other services and materials • Marketing and public relations services

Exclude:

- Salaries paid to employees of this establishment for advertising work

Item 16, Line C9 – Professional and Technical Services

Report the payments for professional and technical services.

Include:

- Management consulting
- Accounting
- Auditing
- Bookkeeping
- Legal
- Actuarial
- Payroll processing
- Architectural
- Engineering
- Other professional services (i.e. janitorial, security, or landscape services)

Exclude:

- All salaries paid to your own employees of this establishment for these services, should be reported in **Item 7, Line A2 - Payroll**

Item 16, Line C10 – Governmental Taxes and License Fees

Report payments for government agencies for taxes and licenses.

Include:

- Business/Corporate taxes
- Property taxes

Exclude:

- Income taxes

Item 16, Line C11 – All Other Expenses Not Reported Elsewhere Report

other expenses not reported elsewhere.

Exclude:

- Purchases of merchandise for resale
- Non-operating expenses
- Other expenses reported in the survey (Item 1 through Item 16)

Total of Other Operating Expenses

Add the values reported in **Item 16, Line C1** through **Line C11**.

➤ **Item 17: Principal Business or Activity**

Select, from provided listing, the establishment's principal kind of business or activity during the survey year. If none of the provided selections seem appropriate, search and add a specific description of the primary business activity. Select only one.

➤ **Item 22: Detail of Sales, Shipments, Receipts, or Revenue**

Based on the reported value in **Item 5, Sales, Shipments, Receipts, or Revenue**, report the value for each product or service.

Please do not combine product lines. If the information is not directly available from your records, reasonable estimates are acceptable.

The manufactured products and services listed are generally made in your industry. If you make products or have revenue from sources not listed, click the "Add Product Not Listed" button and search for an existing product or use the section for "Add product(s) not listed above."

Manufacturing of Products

Report the value of products shipped (including donations) and services performed at the net selling value, free on board (FOB) plant to the customer, after discounts and allowances.

Include:

- Products made elsewhere by others from materials supplied by this establishment. Report these products on the specific lines as if they were made at this establishment. Report the cost of these materials in **Item 16, Line A1 - Cost of Materials, Parts, Containers, Packaging, etc. Used**
- Products transferred to other establishments within your company. These products should be assigned the full economic value (market value); i.e. include all direct costs of production and a reasonable proportion of all other costs and profits

Exclude:

- Wholesaling products (previously Resales), which include products that are bought from other establishments or transferred from other establishments of your company and then sold without further manufacture, processing, or assembly by this establishment. Report Wholesaling products in any relevant prelisted products, click the "Add Product Not Listed" button and search for an existing Wholesaling product or use the section for "Add product(s) not listed above."
- Products made from materials owned by others (i.e. the customer). Report your commission or contract receipts in the appropriate Contract Manufacturing product line(s).
- Freight charges
- Excise taxes

Special Instructions for Select Industries

For the following industries, there are special instructions for their products. See the **Appendix** section for more information.

- Dairy Activities (NAICS 3115)
- Meat Processors (NAICS 31161)
- Seafood Packaging – Reporting “Value of Production” (NAICS 311710)
- Bakery Activities (NAICS 3118)
- Liquor Distilling – Reporting “Value of Production” (NAICS 312140)
- Tobacco Products (312230)
- Yarn, Textile, and Apparel Manufacturers (NAICS 313-315)
- Garment Manufacturers covered under Special Import Category “9802” (NAICS 3151-3159)
- Pulp Mills (NAICS 322110)
- Printing and Related Trades (NAICS 3231)
- Aerospace Product and Parts Manufacturing (NAICS 3364)
- Shipbuilding and Repairing (NAICS 3366)

➤ **Item 28: Industrial Robots and Robotic Equipment**

Industrial robotic equipment (or industrial robots) are automatically controlled, reprogrammable, and multipurpose machines used in the industrial automated operations. They may be mobile, incorporated into stand-alone stations, or integrated into a production line. An industrial robot may be part of a robotic cell (or work cell) or incorporated into another piece of equipment. Industrial robots are commonly used in operations such as welding, material handling, machine tending, dispensing, cleanroom, and pick and place.

For robots purchased as part of a work cell or other integrated robotic equipment, it may not be possible to report the expenditures on only the robots. In this case, report the expenditures on the integrated robotic equipment.

Examples of operations industrial robotic equipment can perform may include:

- Palletizing
- Pick and place
- Machine tending
- Machine handling
- Dispensing
- Welding
- Packing/repacking

Exclude:

- Automated guided vehicles (AGVs)
- Driverless forklifts
- Automated storage and retrieval systems
- CNC machining equipment

Item 28, Line A – Capital Expenditures for New and Used Industrial Robotic Equipment

Report the capital expenditures in the survey year for new and used industrial robotic equipment.

Include:

- Software
- Installation
- Other one-time costs

Item 28, Line B – Number of Industrial Robots in Operation

Report the number of industrial robots in operation at this establishment during the survey year. If you are unable to provide this number, please explain.

Item 28, Line C – Number of Industrial Robots Purchased

Report the number of industrial robots that were purchased for this establishment in the survey year. If you are unable to provide this number, please explain.

➤ Item 31: Remarks

Describe any information that is helpful in understanding the nature of your business and the values you reported. Completion of this item will help avoid further correspondence.

Appendix: Special Instructions for Select Industries

As previously stated in **Section 1: B. Business Activities**, there are several business activities that are inside the scope of the manufacturing sector for the purpose of this survey. Establishments whose activity spans these areas should review their specific section carefully and note any special product reporting instructions that may be particular to their products.

➤ Dairy Activities (NAICS 3115)

“Dairy Receiving Stations” which do not have bottling or pasteurizing operations but which receive fluid milk in bulk and ship it, without processing, to bottling or other manufacturing plants of the same company should report their resale shipments as “Wholesales”

Also, those dairy establishments that are engaged in the business of buying bulk fluid milk and selling it at wholesale, without processing or bottling, should report these resales as “Wholesales”. “Distribution Points and Relay Stations” of dairies that are used by processing plants to facilitate house-to-house delivery in nearby cities should be considered as part of the processing plant in preparing this report, provided their primary activity is the distribution of goods to household consumers. Any such location distributing primarily at wholesale (to retail stores, etc.) should be regarded as manufacturer’s sales branches, which are out of the scope of this survey.

➤ **Meat Processors (NAICS 31161)**

Meat processors should report the sales of fresh meats (not frozen, cooked, canned, smoked, cured, cut, or otherwise processed) prepared from purchased carcasses in the appropriate write-in Wholesaling lines.

➤ **Seafood Packaging – Reporting “Value of Production” (NAICS 311710)**

Please note that for products included in seafood packaging, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value on the basis of the average price received for similar products of the same grades sold during the year.

➤ **Bakery Activities (NAICS 3118)**

“Distribution Points and Relay Stations” of bakeries that are used by processing plants to facilitate house-to-house delivery in nearby cities should be considered as part of the processing plant in preparing this report, provided their primary activity is the distribution of goods to household consumers. Any such location distributing primarily at wholesale (to retail stores, etc.) should be regarded as manufacturer’s sales branches, which are out of the scope of this survey.

➤ **Liquor Distilling – Reporting “Value of Production” (NAICS 312140)**

Please note that for products included in the activities listed above, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value based on the average price received for similar products of the same grade sold during the year.

Distilled Liquors – Production value for products sold in the raw state or directly after production refers to the actual amount received or receivable by you for the production, excluding freight charges and excise taxes.

For liquors to be aged by you or otherwise placed in inventory prior to further processing or selling, report only the actual cost of producing and barreling the raw product, including the cost of materials, labor cooperage, and the pro rata share of overhead generally assigned to such production operations.

➤ **Tobacco Products (NAICS 312230)**

Cigarettes, Cigars, and Tobacco – Report materials (leaf, the value of green leaf redried, packed, and stored in the scrap, etc.) which were redried, stemmed, and/or packed. Include the value of green leaf redried, packed, and stored in the establishment.

➤ **Yarn, Textile, and Apparel Manufacturers (NAICS 313-315)**

Jobbers and contractors, as well as manufacturers, are in scope of this survey and must report.

1. Jobber – You employ contractors to make products from fibers or fabrics you supply. You employ contractors to make knit products from yarns you supply.

2. Contractor – You make products from fibers, yarns, or fabrics that are supplied to you by other companies or by other establishments of your company.
3. Manufacturer – You make products from fibers, yarns, or fabrics that you own, regardless of whether you purchased, wove, knitted, or spun those materials. Note that as a manufacturer, you may or may not employ contractors to supplement your labor force.

Reporting of Contract Work

Products made for you by others from your materials:

- Manufacturers and jobbers should report such products as if they were made in their own establishment. The cost of materials and the cost of contract work is reported in **Selected Expenses**, and the value of product shipments is reported in **Sales, Shipments, Receipts, or Revenue**, and **Detail of Sales, Shipments, Receipts, or Revenue**.

Products that you made from materials owned by others:

- Report your commission or contract receipts in the appropriate Contract Manufacturing product line(s).

➤ Garment Manufacturers (NAICS 3151-3159) covered under Special Import Category “9802”

Report value of shipments for garments produced within the 50 states of the United States, including garments covered under special import category “9802.”

Those garments cut in the United States, sent abroad for sewing, and then shipped back into this country under the provisions of item 9802.00 of the Tariff Schedules of the United States should be reported in **Detail of Sales, Shipments, Receipts, or Revenue** on the appropriate detailed product line.

Finished garments that you import, excluding “9802” garments, should be reported in **Detail of Sales, Shipments, Receipts, or Revenue**. If records are not kept separately on the shipments of imported garments, please estimate a breakout and report the value of shipments of domestically produced garments on the appropriate detailed product lines of **Detail of Sales, Shipments, Receipts, or Revenue** and the shipments of imported garments as “Wholesale” in the same section.

➤ Pulp Mills (NAICS 322110)

Integrated operations consisting of pulp mills and primary paper and board mills need file only one report for both activities. In reporting in **Detail of Sales, Shipments, Receipts, or Revenue**, account for interplant transfers for the wood pulp transferred to manufacturing establishments of your company at other locations. Exclude transfers of wood pulp to your paper or board mill at this location.

➤ Printing and Related Trades (NAICS 3231)

Printing as well as related pre- and post-press services such as platemaking, imagesetting, color separations, binding, and other post-press work are included in the scope of the manufacturing sector. Your revenue for such work should be reported in **Detail of Sales, Shipments, Receipts, or Revenue** under the appropriate description(s).

➤ **Aerospace Industries (NAICS 3364)**

These instructions recognize that the assignment of product shipment values by the aerospace industries differs from that followed by most manufacturing industries. Most contracts within the aerospace industries are variations of “fixed price” or “cost plus”.

These instructions are designed to insure that products are reported consistently in **Item 5, Sales, Shipments, Receipts, or Revenue**, **Item 9, Value of Inventories**, and **Item 22, Detail of Sales, Shipments, Receipts, or Revenue**.

- **Fixed price contracts** – Work performed under a fixed price contract should be reported as a shipment when delivery of the product occurs. The cumulative value of the products being manufactured should be included in inventories gross of progress payments until delivered. These inventories should not be reduced by the amount of any progress payment.
- **Cost plus contracts** – The value of work done on a cost plus contract should reflect cost incurred during the year as well as a portion of the profits for the contract. Value of work done may be based on (a) the estimated work completed during the year as a percentage of the total contract price or (b) net billings for work done during the year. This value should be reported for the value of products shipped. Any work done during the year that has not been reported as a shipment should be reported in work-in-process inventories.
- **Nonaerospace products** – The value of nonaerospace products shipped and services performed should be based on the net selling value, f.o.b. plant, after discounts and allowances, and exclusive of freight charges and excise taxes. Include products made elsewhere for this establishment on a contract basis from materials supplied by this establishment (the cost of these materials should be included in **Item 16, A1 – Materials, Parts, Containers, Packaging, Supplies, etc. Used**).

➤ **Shipbuilding and Repairing (NAICS 3366)**

Report in **Detail of Sales, Shipments, Receipts, or Revenue** the value of work done on all new ships and offshore oil platforms during the survey year. Include ocean, inland river, harbor, and Great Lakes ship construction. Include all vessels under construction during the year, regardless of when the keels were laid or whether the vessels were launched in survey year. For vessels on which work was begun prior to survey year or was not completed by the end of the survey year, report the value of work done only during survey year.

Include in value of work done the cost of labor, the cost of purchased materials and parts received during the year, overhead, and profits. Alternate methods of reporting the value of work done, in order of preference are:

1. Multiply the estimated percentage of completion during survey year by the contract price of the vessel.
2. Net billings for work done during the survey year.

This value should be reported for the value of products shipped. Any work done that has not been reported as a shipment should be reported in work-in-process **Inventories**.

Repair work done on ships, including conversions and reconversions – Report in **Detail of Sales, Shipments, Receipts, or Revenue** the total receipts for repair work done during the survey year. For conversions and major repair jobs, the value of work done should be reported, using one of the suggested methods described above.